

County of Chesterfield, Virginia
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
From local sources:				
General property taxes:				
Real property taxes	\$ 190,772,400	\$ 190,772,400	\$ 197,247,004	\$ 6,474,604
Real and personal public service corporation taxes	12,523,600	12,523,600	11,745,691	(777,909)
Personal property taxes	38,971,100	39,306,280	37,736,459	(1,569,821)
Machinery and tools taxes	4,669,000	4,669,000	4,155,915	(513,085)
Penalties and interest	2,230,000	2,230,000	2,563,674	333,674
Total general property taxes	<u>249,166,100</u>	<u>249,501,280</u>	<u>253,448,743</u>	<u>3,947,463</u>
Other local taxes:				
Bank stock tax	965,700	965,700	839,425	(126,275)
Business license taxes	15,656,600	15,656,600	16,717,257	1,060,657
Consumer utility taxes	13,442,500	14,217,500	14,804,378	586,878
Emergency 911 tax	3,949,000	3,949,000	3,813,252	(135,748)
Local sales and use taxes	30,128,000	30,128,000	32,770,997	2,642,997
Motor vehicle licenses	5,694,100	5,694,100	6,049,304	355,204
Recordation tax	2,334,300	2,334,300	4,143,559	1,809,259
Short-term rental tax	166,800	166,800	249,704	82,904
Transient occupancy tax	3,238,000	3,258,000	3,681,635	423,635
Total other local taxes	<u>75,575,000</u>	<u>76,370,000</u>	<u>83,069,511</u>	<u>6,699,511</u>
Permits, privilege fees and regulatory licenses:				
Animal licenses	52,000	52,000	33,032	(18,968)
Building permits	3,757,100	4,135,400	4,409,326	273,926
Cable franchise fees	3,002,500	3,002,500	2,962,381	(40,119)
Landfill fees	507,000	507,000	423,545	(83,455)
Permits and other licenses	240,500	330,500	546,046	215,546
Plan review fees	299,100	405,803	418,311	12,508
Planning fees	817,200	917,200	976,420	59,220
Total permits, privilege fees and regulatory licenses	<u>8,675,400</u>	<u>9,350,403</u>	<u>9,769,061</u>	<u>418,658</u>
Fines and forfeitures	<u>1,020,500</u>	<u>1,201,268</u>	<u>1,876,556</u>	<u>675,288</u>
Use of money and property:				
Use of money	3,124,600	3,155,141	679,874	(2,475,267)
Use of property	472,300	481,900	504,837	22,937
Total use of money and property	<u>3,596,900</u>	<u>3,637,041</u>	<u>1,184,711</u>	<u>(2,452,330)</u>
Charges for services:				
Courthouse maintenance fees	96,800	96,800	73,970	(22,830)
EMS transports and subscriptions	1,926,000	1,926,000	2,168,407	242,407
Erosion control fees	116,800	122,200	161,410	39,210
False alarm charges	160,000	160,000	146,975	(13,025)
Landfill fees	1,468,000	1,468,000	1,474,352	6,352
Juvenile Detention Home fees	137,700	137,700	125,290	(12,410)
Law Library	109,100	122,640	117,687	(4,953)
Leaf collection	140,000	140,000	110,538	(29,462)

(Continued)

County of Chesterfield, Virginia
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Charges for services: (continued)				
Library fines and services	\$ 432,800	\$ 432,800	\$ 587,569	\$ 154,769
Med-flight services	174,100	174,100	117,100	(57,000)
Mental Health, Mental Retardation and Substance Abuse services	11,561,400	12,048,900	12,367,855	318,955
Parks and Recreation fees	213,900	225,781	266,684	40,903
Police miscellaneous fees	98,000	98,000	89,759	(8,241)
Police officers fees	600,000	676,000	746,959	70,959
Recycling proceeds	40,000	40,000	48,569	8,569
Reimbursement from Schools	2,792,100	3,325,100	3,465,558	140,458
Sheriff fees	434,300	491,200	367,923	(123,277)
Treasurer's administrative fees	85,000	85,000	88,616	3,616
Other	319,700	330,935	423,335	92,400
Total charges for services	<u>20,905,700</u>	<u>22,101,156</u>	<u>22,948,556</u>	<u>847,400</u>
Miscellaneous	<u>948,100</u>	<u>2,500,337</u>	<u>936,526</u>	<u>(1,563,811)</u>
Recovered costs:				
Interfund reimbursements	4,720,000	4,385,722	4,159,354	(226,368)
Reimbursed by other localities	393,800	555,400	651,616	96,216
Other	1,136,000	2,359,926	3,340,614	980,688
Total recovered costs	<u>6,249,800</u>	<u>7,301,048</u>	<u>8,151,584</u>	<u>850,536</u>
Donations and contributions	<u>2,061,100</u>	<u>2,184,746</u>	<u>2,201,850</u>	<u>17,104</u>
Total revenues from local sources	<u>368,198,600</u>	<u>374,147,279</u>	<u>383,587,098</u>	<u>9,439,819</u>
From other governments:				
From the Commonwealth:				
Non-categorical aid:				
ABC profits	152,400	152,400	396,356	243,956
Annexation House bill 599	5,954,800	5,954,800	6,252,496	297,696
Clerk's excess fees	650,000	842,018	1,627,577	785,559
Mobile home sales tax	65,300	65,300	69,608	4,308
Personal property tax relief	39,799,800	39,464,620	37,207,663	(2,256,957)
Rolling stock tax	85,000	85,000	83,206	(1,794)
State recordation tax	1,512,900	1,512,900	1,340,633	(172,267)
Vehicle rental tax	651,000	651,000	828,260	177,260
Wine tax	159,700	159,700	245,684	85,984
Total non-categorical aid	<u>49,030,900</u>	<u>48,887,738</u>	<u>48,051,483</u>	<u>(836,255)</u>
Shared expenditures:				
Clerk of Circuit Court	862,100	862,100	854,662	(7,438)
Commissioner of Revenue	477,000	477,000	443,107	(33,893)
Commonwealth's Attorney	1,350,400	1,374,091	1,308,595	(65,496)
Sheriff	1,817,000	1,857,000	2,932,311	1,075,311
Treasurer	513,600	513,600	498,451	(15,149)
Other	114,100	75,000	110,682	35,682
Total shared expenditures	<u>5,134,200</u>	<u>5,158,791</u>	<u>6,147,808</u>	<u>989,017</u>

(Continued)

County of Chesterfield, Virginia
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
From other governments:				
From the Commonwealth:				
Categorical aid:				
Chesterfield County Jail	\$ 685,700	\$ 750,800	\$ 778,303	\$ 27,503
Education-state sales tax	35,155,400	34,773,256	36,020,413	1,247,157
Emergency medical services	119,700	127,172	126,068	(1,104)
Fire programs	348,600	348,600	387,805	39,205
Juvenile Detention Home	1,408,700	1,600,122	1,489,500	(110,622)
Library	242,000	242,000	234,253	(7,747)
Mental Health, Mental Retardation and Substance Abuse Chapter 10	2,821,100	2,892,900	2,935,623	42,723
Sheriff programs	2,654,500	2,654,500	1,672,062	(982,438)
Welfare	3,266,800	3,266,800	2,904,303	(362,497)
Other	546,400	1,078,257	2,365,583	1,287,326
Total categorical aid	47,248,900	47,734,407	48,913,913	1,179,506
Total from the Commonwealth	101,414,000	101,780,936	103,113,204	1,332,268
From the federal government:				
Categorical aid:				
Mental Health Block Grant	937,600	953,300	948,205	(5,095)
Public safety	25,000	25,000	24,906	(94)
Welfare	7,367,000	7,367,000	8,665,859	1,298,859
Other	32,100	13,607,440	8,882,688	(4,724,752)
Total from the federal government	8,361,700	21,952,740	18,521,658	(3,431,082)
Total revenues from other governments	109,775,700	123,733,676	121,634,862	(2,098,814)
Total revenues	477,974,300	497,880,955	505,221,960	7,341,005

Expenditures

General government:				
Accounting	2,654,595	2,630,459	2,596,757	33,702
Board of Supervisors	334,609	336,609	328,017	8,592
Budget and Management	839,600	850,866	841,659	9,207
Clerk to the Board	211,000	269,011	264,104	4,907
Commissioner of Revenue	2,332,400	2,298,601	2,259,016	39,585
County Administrator	1,001,208	1,116,125	976,287	139,838
County Assessor	2,602,600	2,730,452	2,718,627	11,825
County Attorney	1,269,600	1,251,823	1,221,318	30,505
Employee Benefits	2,673,815	1,298,776	1,098,508	200,268
General Services	1,578,099	1,645,982	1,634,671	11,311
Human Resource Management	2,074,458	2,161,479	2,096,958	64,521
Information Systems Technology	8,485,055	8,543,406	8,408,878	134,528
Interest paid on tax refunds	59,000	59,000	61,457	(2,457)
Intergovernmental Relations	215,600	215,959	211,552	4,407
Internal Audit	548,400	564,221	558,484	5,737
License Inspector	483,558	473,225	465,442	7,783
Management Services	259,400	251,303	240,879	10,424
Public Affairs	554,755	581,905	569,807	12,098
Purchasing	967,800	992,082	981,307	10,775
Registrar	574,847	566,210	559,365	6,845
Treasurer	2,557,962	2,577,718	2,512,262	65,456
Total general government	32,278,361	31,415,212	30,605,355	809,857

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Administration of justice:				
Circuit Court Judges	\$ 528,751	\$ 535,451	\$ 520,403	\$ 15,048
Clerk of Circuit Court	2,574,800	2,541,635	2,494,248	47,387
Commonwealth's Attorney	2,432,700	2,535,043	2,500,669	34,374
General District Court	77,278	82,178	67,566	14,612
Juvenile and Domestic Relations Court	93,000	88,400	62,032	26,368
Law Library	109,376	131,866	131,056	810
Magistrate	11,700	11,700	5,571	6,129
Total administration of justice	<u>5,827,605</u>	<u>5,926,273</u>	<u>5,781,545</u>	<u>144,728</u>
Public safety:				
Building Inspection	3,955,656	4,220,459	4,108,720	111,739
Communications Center	5,413,613	5,413,620	5,316,436	97,184
Fire	33,602,154	34,555,619	33,277,428	1,278,191
Juvenile Detention Home	3,235,337	3,238,186	3,216,479	21,707
Police	36,430,867	38,084,843	37,847,568	237,275
Probation	109,300	155,113	122,889	32,224
Sheriff and Jail	17,933,117	21,021,711	20,637,300	384,411
Total public safety	<u>100,680,044</u>	<u>106,689,551</u>	<u>104,526,820</u>	<u>2,162,731</u>
Public works:				
Buildings and Grounds	4,020,000	4,438,557	4,422,959	15,598
Environmental Engineering	3,222,601	3,416,004	3,377,489	38,515
Hydrant rental and right of way	1,264,500	1,264,500	1,261,052	3,448
Solid Waste	5,716,650	20,904,003	15,991,298	4,912,705
Street lights and road improvements	417,420	469,034	473,345	(4,311)
Total public works	<u>14,641,171</u>	<u>30,492,098</u>	<u>25,526,143</u>	<u>4,965,955</u>
Health and welfare:				
Health	3,239,663	3,410,778	3,375,787	34,991
Human Services Administration	290,000	302,780	290,760	12,020
Mental Health, Mental Retardation and Substance Abuse	22,285,968	23,371,479	22,967,565	403,914
Social Services	14,775,800	15,803,796	14,814,707	989,089
Tax relief for the elderly	2,081,500	2,081,500	1,745,928	335,572
Youth Services	252,400	235,672	228,410	7,262
Total health and welfare	<u>42,925,331</u>	<u>45,206,005</u>	<u>43,423,157</u>	<u>1,782,848</u>
Parks, recreation and cultural:				
Community contracts	1,658,300	1,711,476	1,711,476	-
District Improvements Fund	236,000	26,910	-	26,910
Historic Chesterfield	97,900	128,562	122,888	5,674
Library	6,560,041	6,616,547	6,491,499	125,048
Parks and Recreation	8,101,359	8,441,906	8,239,987	201,919
Total parks, recreation and cultural	<u>16,653,600</u>	<u>16,925,401</u>	<u>16,565,850</u>	<u>359,551</u>

(Continued)

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Community development:				
Community Development Administration	\$ 816,000	\$ 859,624	\$ 809,613	\$ 50,011
Convention center	3,238,000	3,258,000	3,681,635	(423,635)
County fair	20,000	40,000	14,800	25,200
Economic Development	1,431,630	1,408,242	1,354,500	53,742
Economic incentives	1,047,000	1,145,678	885,131	260,547
Extension Service	316,798	294,722	267,077	27,645
Planning	3,389,700	3,555,934	3,522,208	33,726
Transportation	755,600	740,273	719,284	20,989
Total community development	11,014,728	11,302,473	11,254,248	48,225
Non-departmental	954,600	589,774	221,291	368,483
Debt service:				
Retirement of principal	8,308,900	8,308,900	8,306,669	2,231
Interest	4,528,700	4,528,700	4,489,559	39,141
Other	992,900	1,297,620	753,801	543,819
Total debt service	13,830,500	14,135,220	13,550,029	585,191
Total expenditures	238,805,940	262,682,007	251,454,438	11,227,569
Excess of revenues over expenditures	239,168,360	235,198,948	253,767,522	18,568,574
Other financing sources (uses)				
Transfers in:				
County Capital Projects Fund	617,000	617,000	273,297	(343,703)
Water Fund	1,214,500	1,214,500	1,214,500	-
Risk Management Fund	-	-	181,179	181,179
Total transfers in	1,831,500	1,831,500	1,668,976	(162,524)
Transfers out:				
County Capital Projects Fund	(12,916,600)	(34,773,371)	(9,112,464)	25,660,907
Grants Fund	(1,241,200)	(1,377,489)	(1,349,769)	27,720
Comprehensive Services Fund	(999,600)	(1,265,950)	(1,265,950)	-
Airport Fund	-	(236,232)	-	236,232
School Board - Component Unit	(236,384,300)	(248,628,644)	(233,318,187)	15,310,457
Total transfers out	(251,541,700)	(286,281,686)	(245,046,370)	41,235,316
Certificates of participation issued	-	82,600	315,872	233,272
Proceeds of refunding bonds	-	14,842,988	14,842,988	-
Payment to refunded bond escrow agent	-	(14,624,722)	(14,624,722)	-
Total other financing uses	(249,710,200)	(284,149,320)	(242,843,256)	41,306,064
Net change in fund balance	(10,541,840)	(48,950,372)	10,924,266	59,874,638
Fund balance, July 1, 2003	103,832,723	103,832,723	103,832,723	-
Fund balance, June 30, 2004	\$ 93,290,883	\$ 54,882,351	\$ 114,756,989	\$ 59,874,638